

FORM NO. 10B

[See Rule 17B]

Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of charitable or religious trusts or institutions

We have examined the balance sheet of NAVJYOTI DEVELOPMENT SOCIETY AAATN0323M [name and PAN of the trust or institution] as at 31/03/2015 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- i. in the case of the balance sheet of the state of affairs of the above-named institution as at 31/03/2015
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2015

The prescribed particulars are annexed hereto.

Place :NEW DELHI
Date : 28/09/2015

For ANM and Associates
Chartered Accountants


(Meeta Bhatnagar)
Partner

Membership No: 089033
Registration No: 008263N

NAVJYOTI DEVELOPMENT SOCIETY

BALANCE SHEET AS AT 31ST MARCH 2015

LIABILITIES	SCH	AMOUNT (Rs.)	ASSETS	SCH	AMOUNT (Rs.)
NDS Fund	1	1,371,429.94	Fixed Assets	4	566,989.57
Current Liabilities & Prov.			Current Assets/Loans & Adv.		
Grant received in Advance	2	1,237,592.50	Cash in Hand		77,664.15
Expenses Payable	3	4,080,798.00	Bank Balances	5	1,816,494.72
			Loans & Advances		
			Expenses Receivable	6	41,493.00
			Security Deposit	7	59,530.00
			Innovative Financial advisors		269,664.00
			Grant Receivable		3,847,017.00
			TDS Receivable		10,968.00
TOTAL (Rs.)		6,689,820.44	TOTAL (Rs.)		6,689,820.44

As per our report of even date together with notes on Accounts

For ANM & ASSOCIATES

Chartered Accountants

Meeta Bhatnagar


(MEETA BHATNAGAR)

Partner

Membership No. : 89033

Place : New Delhi

Dated : 28.09.2015

For NAVJYOTI DEVELOPMENT SOCIETY

Rajendra Dangwal

(RAJENDRA DANGWAL)

President

Sadhna Kwatra

(SADHNA KWATRA)

Treasurer

NAVJYOTI DEVELOPMENT SOCIETY, NEW DELHI

INCOME & EXPENDITURE A/C AS ON 31-03-2015

EXPENDITURE	SCH	AMOUNT (Rs.)	INCOME	SCH	AMOUNT (Rs.)
Salary and Honorarium		3,543,396.00	Grant Account	8	27,754,513.50
Disaster (Flood) Relief Expenses		6,540,592.00	Donations & Contributions	9	858,758.00
Health Promotion Program :			Interest Received		156,986.00
--- Health Facilities & awareness		7,240,511.00	Membership fees received		3,840.00
--- Mobile Health Van Exp.		759,480.00	other Income		5,569.00
Water and Sanitation facilities		4,341,851.00			
Education Program Exp.		1,581,381.00			
Nutrition & Child Care Program		1,074,265.00			
Women Empowerment Program		788,489.00			
Training ,Seminar & Meetings		590,431.00			
Community Awareness Exp.		393,738.00			
Administrative & Other Exp.					
Rent Paid		738,970.00			
Transport & Conveyance		395,862.00			
Communication /Telephone		178,279.00			
Office Expenses		160,205.00			
Water & Electricity Expenses		132,877.50			
Repairs & Maintenance		104,852.00			
Audit fee		117,523.00			
Printing, Stationary and Books		83,966.00			
Staff welfare & Insurance		39,279.00			
Legal & Professional Fees		17,424.00			
Reports & Documentation		19,927.00			
Insurance Charges		8,007.00			
Interest on TDS		1,194.00			
Misc. Expenses		3,473.00			
Bank charges		5,583.00			
Depreciation		204,541.37			
Excess of Income over Expenditure		(286,430.37)			
TOTAL		28,779,666.50	TOTAL		28,779,666.50

As per our report of even date together with notes on Accounts

For ANM & ASSOCIATES

Chartered Accountants




(MEETA BHATNAGAR)

Partner

Membership No. : 89033

Place : New Delhi

Dated : 28.09.2015

For NAVJYOTI DEVELOPMENT SOCIETY



(RAJENDRA DANGWAL)

President



(SADHNA KWATRA)

Treasurer

NAVJYOTI DEVELOPMENT SOCIETY

RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED 31ST MARCH 2015

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
OPENING BALANCES:			
Cash in Hand	113,586.15	Salary and Honorarium	2,828,571.00
Cash at Bank	912,149.22	Disaster and Relief Expenses	6,540,592.00
		<u>Health Promotion Program</u>	
Grant Account	27,293,407.00	– Health Facilities & awareness	5,856,335.00
Donations & Comm. Contributions	858,758.00	– Mobile Health Van Exp.	759,480.00
Interest Received	151,856.00	Water and Sanitation	4,724,327.00
Membership fees received	3,840.00	Education Programs	1,537,381.00
		Nutrition and Child Care Program	1,074,265.00
		Women Empowerment	780,019.00
		Training, Seminar & Meeting	590,431.00
		Community Awareness Exp.	573,123.00
		<u>Administrative & Other Exp.</u>	
		Rent Paid	601,285.00
		Transport & Conveyance	443,532.00
		Communication /telephone /Internet	178,279.00
		Office Expenses	160,205.00
		Water & Electricity Expenses	132,877.50
		Repairs & Maintenance	104,852.00
		Printing, Stationary and Books	83,966.00
		Audit fee	44,091.00
		Staff welfare & Insurance	39,279.00
		Reports & Documentation	19,927.00
		Legal and professional	17,424.00
		Insurance Exp.	8,007.00
		Miscellaneous Expenses	3,473.00
		Bank charges	5,583.00
		Interest on TDS	1,194.00
			27,108,498.50
		Fixed Assets purchased	51,275.00
		Innovative Financial advisors (Adv.)	269,664.00
		Security Deposit (BVK)	10,000.00
		CLOSING BALANCES:-	
		Cash in Hand	77,664.15
		Cash at Bank	1,816,494.72
TOTAL (Rs.)	29,333,596.37	TOTAL (Rs.)	29,333,596.37

As per our report of even date together with notes on Accounts

For ANM & ASSOCIATES
Chartered Accountants



(MEETA BHATNAGAR)

Partner

Membership No. : 89033

Place : New Delhi

Dated : 28.09.2015

For NAVJYOTI DEVELOPMENT SOCIETY



(RAJENDRA DANGWAL)

President



(SADHNA KWATRA)

Treasurer

NAVJYOTI DEVELOPMENT SOCIETY, NEW DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.15

PARTICULARS	AMOUNT (Rs.)
<u>SCHEDULE-1</u>	
<u>NDS FUND</u>	
Opening Balance	1,657,860.31
Add : Excess of Income over Expenditure	(286,430.37)
TOTAL	1,371,429.94
<u>SCHEDULE -2</u>	
<u>GRANT IN ADVANCE</u>	
Grant Returnable	333,372.00
Grant unutilised recd. In advance	904,220.50
TOTAL	1,237,592.50
<u>SCHEDULE - 3</u>	
<u>EXPENSES PAYABLE</u>	
Duties & Taxes Payable	30,785.00
Salary Payable	1,514,194.00
Payable Education Programme	189,000.00
Payable Health Programme	144,790.00
Professional Fees payable	186,974.00
Rent Payable	152,520.00
Payable Community Programme	45,182.00
Payable Water Sanitation Programme	384,420.00
Audit fee payable	149,056.00
Women Emp. Exp. payable	8,470.00
Expenses Payable	1,275,407.00
TOTAL	4,080,798.00
<u>SCHEDULE-5</u>	
<u>BANK ACCOUNTS</u>	
Bank of Maharashtra 090 - NDS	71,981.57
Canara Bank 137 - NDS	47,774.50
Canara bank 1445101558182	6,171.00
Canara Bank 138 - NDS	6,103.00
Punjab National bank 550	738.00
Bank of Maharastra 085	1,683,726.65
TOTAL	1,816,494.72
<u>SCHEDULE-6</u>	
<u>EXPENSES RECOVERABLE</u>	
Receivable from Save The Children	35,143.00
Receivable from DCW	6,350.00
TOTAL	41,493.00
<u>SCHEDULE-7</u>	
<u>Security Deposit</u>	
Security Deposit (Offices & centers)	59,530.00
TOTAL	59,530.00

Contd.----



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Sadhana

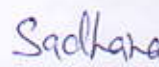
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SCHEDULE -8	
GRANT RECEIVED	
FOREIGN SOURCES :	
Save The Children Projects :	
--- Huminitarian Assistance for flood affected regions (MSDF)	6,479,755.00
--- SC India Uttarakhand Floods (Mac Arthur Foundation)	3,766,882.00
--- Health, Nutrition & Wash Services (G & S Tobbell)	2,930,183.00
--- Health, Nutrition & Wash Services (K.B. Global Care A.V.)	2,700,000.00
--- Bringing Healthcare to the Door Steps	2,884,229.00
--- Mobile Learning Centre for Education	1,052,740.00
--- Disaster Response & preparedness (DisneyWorldwide)	522,816.00
Adobe Foundation - Give 2 Asia - Education & Nutrition Support	913,167.50
Charities Aid Foundation India	223,097.00
Just Enviornment Trust -- For Enviornment & E- Waste Management	100,000.00
INDIAN SOURCES:	
Save The Children & JET	246,625.00
Samajik Suvidha Sangam - GRC	1,644,944.00
Delhi State Aids Control Society	2,449,600.00
Delhi State Aids Control Society - IDU	1,449,067.00
Delhi Commission for Women	255,928.00
Samajik Suvidha Sangam - Awaz Uthao	135,480.00
TOTAL	27,754,513.50
SCHEDULE - 9	
Donations & Community Contribution	
FOREIGN SOURCES :	
Donation from CAF	1,959.00
INDIAN SOURCES:	
Community Contribution	233,265.00
Donation from CAF	28,834.00
Donations- Others	594,700.00
TOTAL	858,758.00



For NAVJYOTI DEVELOPMENT SOCIETY


(RAJENDRA DANGWAL)
President.

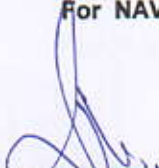

(SADHNA KWATRA)
Treasurer


SCHEDULE - 4
FIXED ASSETS

Particulars	Rate of Dep	W.D.V. as on 31/03/14	Addition (more than 6 months)	Addition (less than 6 months)	Total	Depreciation for the year	W.D.V. as on 31/03/15
Equipments	15%	2,683.07			2,683.07	402.46	2,280.61
Equipment for AV Shows	15%	42,308.60			42,308.60	6,346.29	35,962.31
Desktop Printer	15%	3,677.13			3,677.13	551.57	3,125.56
U.P.S.	15%	9,138.46			9,138.46	1,370.77	7,767.69
Computer Equipment	60%	225,443.64			225,443.64	135,332.17	90,111.47
Digital Camera	15%	17,206.86			17,206.86	2,581.03	14,625.83
HP Scanner jet	15%	4,453.75			4,453.75	668.06	3,785.69
Infrastructure (Capital)	10%	13,789.31			13,789.31	1,378.93	12,410.37
One time Set up (Computer)	60%	902.01			902.01	902.01	0.00
One time Set up cost	10%	18,735.67			18,735.67	1,873.57	16,862.10
Refrigerator	15%	10,080.78			10,080.78	1,512.12	8,568.66
Audio/Video Equipment	15%	7,822.07			7,822.07	1,173.31	6,648.76
Projector and Screen	15%	30,709.99			30,709.99	4,606.50	26,103.49
Office Infrastructure	15%	8,133.11			8,133.11	1,219.97	6,913.15
One Time set Up cost (Skill)	15%	5,076.00			5,076.00	761.40	4,314.60
Mobile phone	15%	3,385.58			3,385.58	507.84	2,877.74
Printer	15%	23,954.97			23,954.97	3,593.25	20,361.73
Vehicle	15%	15,247.11			15,247.11	2,287.07	12,960.04
Invertor	15%	51,139.26			51,139.26	7,670.89	43,468.37
Setting Up LC	15%	1,155.06			1,155.06	173.26	981.80
Voltas window ac	15%	11,240.66			11,240.66	1,686.10	9,554.56
Furniture	10%	244,772.87	9,475.00		254,247.87	26,292.82	227,955.05
Staff attendant Machine	15%	-	11,000.00		11,000.00	1,650.00	9,350.00
TOTAL		751,055.94	20,475.00	-	771,530.94	204,541.37	566,989.57



For NAVJYOTI DEVELOPMENT SOCIETY


(RAJENDRA DANGWAL)
President


(SADHNA KWATRA)
Treasurer

NAVJYOTI DEVELOPMENT SOCIETY

SIGNIFICANT ACCOUNTING POLICIES

1. **INCOME & EXPENDITURE :**

- i) Item of income & expenditure are recognised on accrual basis.
- ii) Income includes various contributions and donations received from community and grant received from different funding agencies, which are being accounted for in separate heads. Grant also includes foreign contribution for which different sets of books are being maintained.
- iii) Expenses are being incurred and accounted for as per the requirement of different funding agencies according to the budget prescribed by them.

2. **FIXED ASSETS :**

- i) Fixed assets are stated at cost inclusive of installation and related expenses less depreciation.
- ii) Depreciation has been charged as per Income Tax Act.

3. Contingent liabilities are not provided for in the books and will be disclosed by way of note in the accounts as and when they arise.

NOTES ON ACCOUNTS:

1. Expenses have been grouped / re-grouped wherever necessary, according to the budget heads prescribed by various granting agencies and the various programmes conducted by the society.


For ANM & ASSOCIATES
Chartered Accountant


(Meeta Bhatnagar)
Partner

Membership No. : 89033
Date : 28/09/2015
Place: New Delhi

For NAVJYOTI DEVELOPMENT SOCIETY


(Rajendra Dangwal)
President


(Sadhna Kwatra)
Treasurer